

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF OREGON

UNITED STATES,

Plaintiff,

v.

ALLAN LEHMANN; JAN LEHMANN;
OREGON DEPARTMENT OF REVENUE;
OREGON DEPARTMENT OF JUSTICE;
WASHINGTON COUNTY TAX
COLLECTOR; VELOCITY INVESTMENTS,
INC.; ALLAN LEHMANN AND JAN
LEHMANN JOINT REVOCABLE
LIVING TRUST;

Defendants.

No. 3:14-cv-01894-HZ

JUDGMENT

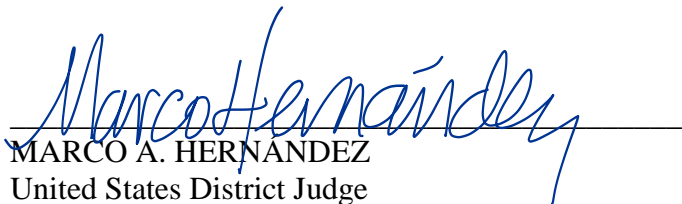
HERNÁNDEZ, District Judge:

IT IS ORDERED AND ADJUDGED follows:

1. Judgment is entered in favor of the United States and against Allan Lehmann in the amount of \$579,773.32 as of May 7, 2016 plus interest continuing to accrue thereupon pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621 and 6622;

2. Pursuant to 26 U.S.C. §§ 6321, 6322, and 6323, the United States has valid, subsisting, and enforceable tax liens against all property owned by Allan Lehmann, whether presently owned or afterwards acquired, in the sum of \$579,773.32 as of May 7, 2016 plus interest continuing to accrue thereupon pursuant to 28 U.S.C. § 1961(c) and 26 U.S.C. §§ 6601, 6621 and 6622;
3. The Allan Lehmann and Jan Lehmann Joint Revocable Living Trust is the nominee of Allan Lehmann with respect to the property located at 7150 SW Hoodview Place, Beaverton, OR 97008 (described in paragraph 12 of the Complaint);
4. Pursuant to Oregon Revised Statutes § 95.200 *et seq.*, the transfers by which the Allan and Jan Lehmann Joint Revocable Living Trust acquired nominal title to the property at issue in this lawsuit was fraudulent with respect to the United States;
5. Allan Lehmann is the true and beneficial owner of the property located at 7150 SW Hoodview Place, Beaverton, OR 97008 (described in paragraph 12 of the Complaint);
6. The United States may avoid the transfer of the property located at 7150 SW Hoodview Place, Beaverton, OR 97008 (described in paragraph 12 of the Complaint) to the Allan and Jan Lehmann Joint Revocable Living Trust because the transfer was fraudulent and because the transferee is a nominee of Allan Lehmann;
7. The federal tax liens in favor of the United States upon the real property described in paragraph 12 of the Complaint are hereby enforced and foreclosed, and the real property shall be sold in accordance with an Order of Sale to be submitted by the United States.
8. Jan Lehmann has no interest in the real property described in paragraph 12 of the Complaint.
9. Velocity Investments has no interest in the real property described in paragraph 12 of the Complaint.

DATED this 21 day of November, 2016.


MARCO A. HERNANDEZ
United States District Judge